

### **Abstract of the Disclosure**

The present invention provides an audio information transforming device, an audio information transforming method, and an audio information transforming program, which are capable changing a listening point freely only by one audio stream and also achieving multiple channels only by the 1-channel audio information. In the provided method, a virtual listening point 105 is decided, and then an allocation ratio of the audio to a plurality of loudspeakers is changed based on a ratio of a distance between the virtual listening point 105 and an object 103 and a distance between the object 103 and a basic listening point 102. Accordingly, a large number of audio environments can be produced by changing information of the virtual listening point 105 based on one audio information.